

Minutes of the Finance Committee

Monday, October 24, 2005

Vice-Chair Broesch called the meeting to order at 8:46 a.m.

Present: Supervisors Don Broesch (Vice-Chair), Bonnie Morris, Jim Behrend, and Joe Marchese. Ken Herro arrived at 9:10 a.m., Pat Haukohl arrived at 9:20 a.m., and Genia Bruce arrived at 9:38 a.m.

Also Present: Legislative Policy Advisor Mark Mader, Budget Manager Keith Swartz, Senior Financial Analyst Mike Baniel, Budget Specialist Linda Witkowski, County Board Supervisor Dick Manke, County Board Supervisor Duane Stamsta, and Accounting Services Manager Larry Dahl. Recorded by Mary Pedersen, County Board Office.

Public Comment

Manke referred to the GED Program in the jail and said County Executive Vrakas, on Saturday, agreed the program was worthwhile and was willing to fund it. Swartz said he and budget staff are looking for funding and an amendment to reinstate the program will come forward.

Discuss and Consider 2006 Capital Projects, Debt Service, and the Non-Departmental Budget (General Fund, Contingency Fund, and End User Operations & Technology Fund)

Baniel distributed copies of budget book page 392 (Non-Departmental 2006 Specific Activities and Purpose) as revised by the Executive Committee.

Herro arrived at 9:10 a.m.

Haukohl arrived at 9:20 a.m.

Bruce arrived at 9:38 a.m.

Baniel and Swartz highlighted the proposed 2006 Non-Departmental budget which totals \$8,482,451 in expenditures – an increase of \$885,378 or 11.7% from the adopted 2005 budget. Revenues are budgeted at \$7,210,622 – an increase of \$682,735 or 10.5%, and the tax levy is budgeted at \$1,336,186 – an increase of \$267,000 or 25%. Baniel distributed copies of “Actual and Potential Contingency Fund Uses” which Swartz discussed as outlined. The total amount of contingency funds budgeted for 2006 is \$1,350,000. This includes \$1,000,000 from the General Fund balance and \$350,000 in tax levy. This total remains unchanged from 2005.

MOTION: Broesch moved, second by Marchese to tentatively approve the 2006 Non-Departmental budget. Motion carried 7-0.

Swartz discussed the proposed 2006 Debt Service budget. Swartz indicated total Debt Service budgeted for 2006 is \$13,105,914 – an increase of \$1,019,663 from the adopted 2005 budget. This includes \$1,350,000 in fund balance appropriations – an increase of \$200,000 and \$11,755,914 in tax levy – an increase of \$819,663. Witkowski discussed capital projects as

outlined in the proposed 2006 budget book. 2006 capital project expenditures decrease almost \$8.5 million or 28% from the 2005 adopted budget to \$21.2 million.

MOTION: Morris moved, second by Behrend to tentatively approve the 2006 Debt Service budget and 2006 capital projects funding. Motion carried 6-0. Bruce was absent for the vote.

Status Report on Fund Balances: Reserved, Unreserved, and Contingency Fund

Dahl distributed copies of "Summary of Projected Fund Balance as of December 31, 2005 and December 31, 2006" and "General & Special Revenue Funds – Expenditures, Undesignated Fund Balance." Dahl did note, however, that these are subject to a number of variables and could change.

Dahl said they are anticipating ending the year with unreserved / undesignated balances of about \$28 million in the General Fund and \$1.3 million in the various Special Revenues funds. The total projected fund balance in the General Fund is anticipated to be \$46.8 million at the end of 2005, of which there are planned uses for \$18.8 million. For year-end 2005, they are anticipating excess expenditures over revenues of about \$56,000 in the General Fund and \$1.5 million in the Special Revenues funds. For year-end 2006, based on the current proposed budget, etc., the total projected unreserved fund balance is estimated to be about \$26.8 in the General Fund and \$1.5 million in the Special Revenues funds.

Dahl went on to review fund balances from 1997 through 2006 (estimated). The unrestricted governmental (General and Special Revenues) fund balance to governmental expenditures ratios will be maintained at a minimum of 11%. Dahl said staff are hoping to be right around our target of 15% of planned expenditures which is approximately eight weeks of working capital for operations.

Discuss and Consider Amendments to the 2006 Waukesha County Operating Budget

The following amendments to the proposed 2006 operating budget were discussed and considered by the committee.

FIN – 1

Agency: Medical Examiner
Fund: General
Committee: Finance Committee
Chairperson: Supervisor Haukohl

I move to amend the Medical Examiner budget as follows:

Add Objective # 2 under Manage Resources with Fiscal Prudence (Pg # 90):

Investigate and seek other (non-tax levy) funding sources for additional revenues to help offset the cost of Capital Project # 200616, Medical Examiner Expansion.

MOTION: Behrend moved, second by Broesch to approve FIN – 1. Motion carried 7-0.

JLE – 1

Agency: Emergency Preparedness
Fund: General
Committee: Justice and Law Enforcement
Chairperson: Supervisor Mitchell

I move to amend the Emergency Preparedness - General Fund budget as follows:

Add Objective #10 under Innovate and Seek Continuous Quality Improvement [Page # 61]:

Work with Communication Center participating agencies to review Emergency Medical Dispatch protocols to monitor and increase quality of dispatch policies and procedures. (Throughout 2006).

This amendment results in \$0 additional direct tax levy impact.

MOTION: Bruce moved, second by Behrend to approve JLE – 1. Motion carried 7-0.

JLE – 2

Agency: Sheriff
Fund: General
Committee: Justice and Law Enforcement
Chairperson: Supervisor Mitchell

I move to amend the Sheriff Department budget as follows:

Add Objective #5 under Manage Resources with Fiscal Prudence [Page #94]:

Seek a verbal agreement with the Federal Marshal to house an average of 60.35 Federal Inmates per month during 2006. (1st Qtr. 2006)

This amendment results in \$0 additional direct tax levy impact.

MOTION: Behrend moved, second by Bruce to approve JLE – 2. Motion carried 7-0.

JLE – 3

Agency: Sheriff
Fund: General
Committee: Justice and Law Enforcement
Chairperson: Supervisor Mitchel

I move to amend the Sheriff Department budget as follows:

Add Objective #5 under Innovate and Seek Continuous Quality Improvements [Page # 94]:

Continue to work with the Criminal Justice Collaborating Counsel to reduce recidivism.
(Ongoing)

This amendment results in \$0 additional direct tax levy impact.

MOTION: Morris moved, second by Herro to approve JLE – 3. Motion carried 7-0.

JLE – 4

Agency: Sheriff
Fund: General
Committee: Justice and Law Enforcement
Chairperson: Supervisor Mitchell

I move to amend the Sheriff Department budget as follows:

Add Objective #5 under Provide Comprehensive Customer Service [Page # 94]:

Continue enforcement initiatives designed to reduce incidents of underage drinking and alcohol related motor vehicle crashes involving juveniles, as well as continue initiatives to reduce Operating While Intoxicated (OWI) incidents in general. (Ongoing)

This amendment results in \$0 additional direct tax levy impact.

MOTION: Bruce moved, second by Behrend to approve JLE – 4. Motion carried 7-0.

HHS – 1

Agency: Senior Services
Fund: Nutrition
Committee: Health and Human Services
Chairperson: Supervisor Stamsta

I move to amend the Senior Services-Nutrition Fund budget as follows:

Add the following objective under Innovate and Seek Continuous Quality Improvement (PAGE 141):

Senior Services department staff will explore the feasibility and identify the cost effectiveness associated with replacing hot home delivered meals with frozen home delivered meals where appropriate during 2006 for the 2007 proposed budget. Findings will be reviewed with the Health and Human Services (HHS) committee prior to the submission of the department's 2007 proposed budget. (2nd Qtr. 2006).

This amendment results in \$0 additional direct tax levy impact in 2006.

MOTION: Marchese moved, second by Bruce to approve HHS – 1. Motion carried 6-1. Herro voted no.

HHS – 2

Agency: Senior Services
Fund: General
Committee: Health and Human Services
Chairperson: Supervisor Stamsta

I move to amend the Senior Services - General Fund budget as follows:

Increase General Government grant revenues \$20,585 and increase personnel cost appropriations by \$5,834, operating expense appropriations by \$14,251 and interdepartmental charges appropriations by \$500 for expenditures associated with continuing the Federal Medicare Prescription Drug, Improvement and Modernization Act (MMA), Part D State Pharmaceutical Assistance Program Services grant program in the Benefit Specialist program during 2006.

This amendment results in \$0 additional direct tax levy impact.

MOTON: Behrend moved, second by Morris to approve HHS – 2. Motion carried 7-0.

HHS – 3

Agency: Health and Human Services
Fund: Human Services 150
Committee: Health and Human Services
Chairperson: Supervisor Stamsta

I move to amend the Health and Human Services-Criminal Justice Collaborating Council budget to appropriate Fiscal Year 2006 funding of the three-year 2005 Federal Department of Justice (DOJ) Drug Court Funding as follows:

Increase General Government grant revenues \$171,000 within the Criminal Justice Collaborating Council program based on recent DOJ grant award notification. Increase the operating expense appropriation \$171,000. The grant is for the development of a substance abuse treatment court focused on Operating While Intoxicated (OWI) offenders with the goal of reducing OWI recidivism.

This amendment results in \$0 additional direct tax levy impact.

MOTION: Bruce moved, second by Herro to approve HHS – 3. Motion carried 7-0.

HHS – 4

Agency: Health and Human Services
Fund: General
Committee: Health and Human Services
Chairperson: Supervisor Stamsta

I move to amend the Health and Human Services - General (Public Health) budget as follows:

Add objective #2 under Innovate and Seek Continuous Quality Improvement (PAGE 187):

The Public Health division will work cooperatively with the national children study and the principal investigators, the Medical College of Wisconsin and the Waisman Center at the University of Wisconsin-Madison as a pilot Vanguard Center to learn more about the effects of the environment on child health and development and to gather new information about birth defects, pregnancy- related problems and other children's health issues. (4th Qtr. 2006).

This amendment results in \$0 additional direct tax levy impact in 2006.

Note: This pilot will be funded by the National Institute of Health, the US Department of Health and Human Services and the Environmental Protection Agency as a pilot Vanguard Center.

MOTION: Herro moved, second by Broesch to approve HHS – 4. Motion carried 7-0.

LUPE – 1

Agency: Parks and Land Use
Fund: Golf Course
Committee: Land Use, Parks, and Environment
Chairperson: Supervisor Kolb

I move to amend the Parks and Land Use-Golf Course Fund budget as follows:

"Remove the currently proposed Budget Objective #1 Under Manage Resources With Fiscal Prudence (Page 269), "In cooperation with the Department of Administration, evaluate alternatives to funding retirement for seasonal staff to reduce annual operating costs (Goal 1.9, 1st quarter)".

This amendment results in \$0 direct tax levy impact.

Note: It has been determined that the objective is not applicable because after checking with the Department of Employee Trust Funds (ETF) it was determined that the County could not legally opt out of social security coverage for seasonal employees.

MOTION: Broesch moved, second by Behrend to approve LUPE – 1. Motion carried 7-0.

SPVR – 1

Agency: UW-Extension
Fund: General
Supervisor: Haukohl

I move to amend the UW-Extension budget as follows:

Add Objective #5 under Manage Resources with Fiscal Prudence (page #218):

Develop a core mission, evaluate and prioritize programs with respect to that mission and related county services.

This amendment results in \$0 additional direct tax levy impact.

MOTION: Marchese moved, second by Behrend to approve SPVR – 1. Motion carried 7-0.

SPVR – 2

Agency: UW-Extension
Fund: General
Supervisor: Herro

I move to amend the UW-Extension budget as follows:

Add Objective #6 under Manage Resources with Fiscal Prudence (page #218):

Evaluate options to reduce Waukesha County tax levy by consolidating UW-Waukesha Extension duties and services with neighboring county UW-Extension departments.

This amendment results in \$0 additional direct tax levy impact.

MOTION: Behrend moved, second by Bruce to approve SPVR – 2. Motion carried 7-0.

SPVR – 3

Agency: Administration
Fund: General
Supervisor: Herro

I move to amend the Department of Administration budget as follows:

Add objective #6 under Manage Resources with Fiscal Prudence (Page #358):

Human Resources Division to evaluate efficiencies in use of office space and staffing for smaller departments in order to reduce the County property tax levy. (2nd Qtr. 2006)

This amendment results in \$0 additional direct tax levy impact.

MOTION: Morris moved, second by Herro to approve SPVR – 3. Motion carried 7-0.

Note: SPVR – 4 was pulled from consideration.

SPVR – 5

Agency: Sheriff

Fund: General

Supervisors: Haukohl and Manke

I move to amend the Sheriff Department budget as follows:

Increase Operating Expenses \$45,000 in the Inmate Service – Jail Program to provide County funding for the Adult Basic Education Services provided by the Waukesha County Technical College, and reduce Personnel Costs \$45,000 to reflect lower health insurance costs based on a re-estimation of premium costs.

This amendment results in \$0 additional direct tax levy.

MOTION: Herro moved, second by Bruce to approve SPVR - 5. Motion carried 7-0.

Ordinance 160-O-057: Adopt 2006 Waukesha County Budget

MOTION: Herro moved, second by Behrend to approve ordinance 160-O-057 as amended by the Finance Committee. Motion carried 7-0.

MOTION: Behrend moved, second by Broesch to adjourn at 11:39 a.m. Motion carried 7-0.

Respectfully submitted,

Bonnie J. Morris
Secretary